

**Alaska Department of Revenue
Permanent Fund Dividend Division**

**National Emergency Military Absence Policy
For the 2015 Permanent Fund Dividend**

Issued by the Office of the Commissioner

The provisions of this policy apply to an otherwise eligible individual who during 2014 was serving on active duty as a member of the armed forces of the United States and could not return to Alaska for at least 72 consecutive hours during 2013 or 2014. This policy applies only to the 2015 dividend year (based on the 2014 qualifying year and the requirement that applicants must have returned to Alaska for at least 72 consecutive hours during 2013 or 2014).

This waiver will also apply to the eligible military members' spouse, minor dependents and disabled dependents.

Alaska Statute 43.23.005(f) states:

"In time of national military emergency, the commissioner may waive the requirement of (a)(4) of this section for an individual absent from the state under military orders while serving in the armed forces of the United States, or for the spouse and dependents of that individual."

As per statute, and given that the United States is in a time of national military emergency, the Department of Revenue hereby waives the 72-hour-return requirement for the eligible military member, his or her spouse, minor dependents and disabled dependents under AS 43.23.005(a)(4) if the military member applicant:

- Requests a waiver of the requirement for being physically present in Alaska for at least 72 consecutive hours at some time during 2013 or 2014 for himself or herself and his or her named spouse, minor dependents and disabled dependents; and
- Provides a 2014 Leave and Earning Statement showing receipt of imminent danger or hostile fire pay.

Nothing in this policy is intended to waive the 30-day cumulative return requirement of AS 43.23.008(e).

The waiver from the 72-hour return requirement will expire with the 2016 dividend.


Randall Hoffbeck
Commissioner – Department of Revenue

January 5, 2015
Date